



County of Los Angeles  
**CHIEF ADMINISTRATIVE OFFICE**

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012  
(213) 974-1101  
<http://cao.lacounty.gov>

DAVID E. JANSSEN  
Chief Administrative Officer

April 3, 2007

Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Board of Supervisors  
GLORIA MOLINA  
First District

YVONNE B. BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

Dear Supervisors:

**JOINT RESOLUTION BETWEEN THE COUNTY OF LOS ANGELES, CITY OF LA CANADA  
FLINTRIDGE, LA CANADA IRRIGATION DISTRICT, COUNTY SANITATION DISTRICT  
NO. 28 OF LOS ANGELES COUNTY, AND THE FOOTHILL MUNICIPAL WATER DISTRICT  
AND IMPROVEMENT DISTRICT NO. 3 ACCEPTING THE NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUE AS A RESULT OF THE PROPOSED ANNEXATION TO  
LA CANADA IRRIGATION DISTRICT  
(ANNEXATION NO. 2005-01)**

**(SUPERVISORIAL DISTRICT 5) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the Joint Resolution between your Board, City of La Cañada Flintridge, La Cañada Irrigation District (District), County Sanitation District No. 28 of Los Angeles County, Foothill Municipal Water District and Improvement District No. 3 based on the negotiated exchange of property tax revenue related to proposed Annexation No. 2005-01 adding territory to the District.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The governing bodies of the affected taxing entities have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation of territory to the District. In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, on behalf of the County General Fund, County Public Library, Consolidated Fire Protection District, and the Flood Control District must also adopt the attached Joint Resolution.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District filed its application with LAFCO to initiate proceedings for annexation of territory to the District. Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. All of the affected taxing entities have adopted the negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

### **FISCAL IMPACT/FINANCING**

There is no base transfer of property taxes associated with this annexation. The adopted resolution will transfer a portion of the annual property tax increment attributable to the tax rate area affected by the annexation from the County and the other affected taxing entities, except the City of La Cañada Flintridge, to the District commencing in Fiscal Year 2008-09. The Resolution provides for a zero transfer of a share of property taxes from the City of La Cañada Flintridge to the District. This will result in the District receiving a smaller share of its allocation of the property tax revenue in the annexation area. The other taxing entities share of the annual tax increment will be adjusted in accordance with the Property Tax Transfer Worksheet attached to this Resolution. The impact to the County's share of incremental property taxes for future years is shown below:

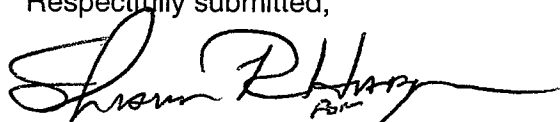
<b>TAX RATE AREA</b>	<b>COUNTY TAXING ENTITIES</b>	<b>ADJUSTMENT</b>	<b>LOSS PER \$1,000 OF ADDITIONAL ASSESSED VALUE</b>
05575	General Fund	0.004648362	0.005000
	County Library	0.000431490	0.000400
	Consolidated Fire Prot. Dist.	0.003249791	0.003000
	Flood Control DR IMP Dist.	0.000031910	0.000030
	Flood Control Maintenance	0.000180585	0.000200

Honorable Board of Supervisors  
April 3, 2007  
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**CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of this letter and two original Resolutions to LAFCO, one copy of the letter and Resolution to the Chief Administrative Office, Office of Unincorporated Area Services and Special Projects, and one copy of the letter and Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David E. Janssen", with a stylized flourish at the end.

DAVID E. JANSSEN  
Chief Administrative Officer

DEJ:MKZ  
DSP:MJS:pg

Attachment

c: Auditor-Controller  
County Counsel

**JOINT RESOLUTION  
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE  
CITY COUNCIL OF THE CITY OF LA CAÑADA FLINTRIDGE, AND THE BOARD OF  
DIRECTORS OF LA CAÑADA IRRIGATION DISTRICT, FOOTHILL MUNICIPAL  
WATER DISTRICT, COUNTY SANITATION DISTRICT NO. 28 OF LOS ANGELES  
COUNTY AND FOOTHILL MUNICIPAL WATER DISTRICT IMPROVEMENT  
DISTRICT NO. 3 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE  
OF PROPERTY TAX REVENUE RESULTING FROM ANNEXATION OF TERRITORY  
(ANNEXATION NO. 2005-01) TO THE LA CAÑADA IRRIGATION DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected local agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, the City Council of the City of La Cañada Flintridge and the Boards of Directors of the La Cañada Irrigation District, Foothill Municipal Water District, County Sanitation District No. 28 of Los Angeles County and Foothill Municipal Water District Improvement District No. 3 have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of Annexation No. 2005-01 to the La Cañada Irrigation District is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenues between the County of Los Angeles, the City Council of the City of La Cañada Flintridge and the Boards of Directors of the La Cañada Irrigation District, Foothill Municipal Water District, County Sanitation District No. 28 of Los Angeles County and Foothill Municipal Water District Improvement District No. 3 resulting from the annexation of territory to the La Cañada Irrigation District is approved and accepted.

2. For fiscal years commencing July 1, 2007 or the July 1 after the effective date of the jurisdictional change, whichever is later, 0.008552972 percent of the annual property tax increment attributed to this Annexation No. 2005-01 shall be transferred to the La Cañada Irrigation District. No transfer of property taxes from the City of La Cañada Flintridge to the La Cañada Irrigation District shall take place as a result of this annexation. The other affected taxing entities share of the annual tax increment shall be adjusted in accordance with the Property Tax Transfer Resolution Worksheet attached to this Resolution.

PASSED, APPROVED AND ADOPTED this 5<sup>th</sup> day of March, ~~2006~~ 2007,  
by the following votes:

AYES: Del Guercio, Olhasso, Voss, Spence and Brown

NOES: None

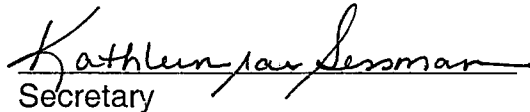
ABSENT: None

ABSTAIN: None



Mayor, City of La Cañada Flintridge

ATTEST:



Secretary

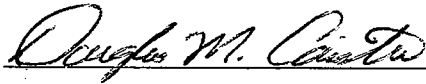
(SIGNED IN COUNTERPART)

PASSED, APPROVED AND ADOPTED this 12<sup>TH</sup> day of DECEMBER, 2006  
by the following votes:

AYES: 5  
NOES: 0  
ABSENT:  
ABSTAIN:

  
\_\_\_\_\_  
President, Board of Directors  
La Cañada Irrigation District

ATTEST:

  
\_\_\_\_\_

(SIGNED IN COUNTERPART)

PASSED, APPROVED AND ADOPTED this 28th day of February, 2007  
by the following votes:

AYES: Three (3)  
NOES: None  
ABSENT: Two (2)  
ABSTAIN: None

County Sanitation District No. 28 of  
Los Angeles County

David A. Spence  
Chairperson, Board of Directors

ATTEST:

M. Anna Horvath  
Secretary

FEB 28 2007

Date

(SIGNED IN COUNTERPART)

PASSED, APPROVED AND ADOPTED this 27th day of December, 2006  
by the following votes:

AYES: Directors Gomperz, Underbrink, Dansby, Atwater

NOES:

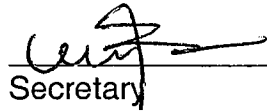
ABSENT:

ABSTAIN:



\_\_\_\_\_  
President, Board of Directors  
Foothill Municipal Water District and  
Improvement District No. 3

ATTEST:

  
\_\_\_\_\_  
Secretary

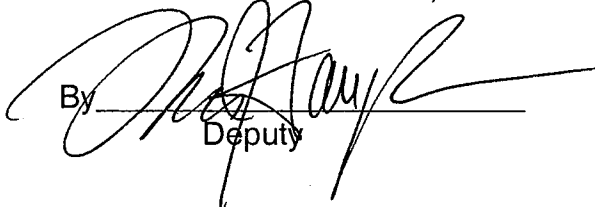
The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2006, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI HAMAI, Executive Officer  
Clerk of the Board of Supervisors  
Of the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM  
BY COUNTY COUNSEL

RAYMOND G. FORTNER, JR.

By   
\_\_\_\_\_  
Deputy

(SIGNED IN COUNTERPART)



PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

La Cañada Irrigation District  
341.01  
05575  
-  
2005-01

La Cañada Irrigation District  
Based on 2005-06 Tax Sharing Ratio

0.018793832

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.240100305	24.0100%	0.018793832	0.004512405	-0.004648362	0.235451943
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112455	0.0112%	0.018793832	0.000002113	0.000000000	0.000112455
3.01	L A COUNTY LIBRARY	0.022959144	2.2959%	0.018793832	0.000431490	-0.000431490	0.022527654
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172917967	17.2918%	0.018793832	0.003249791	-0.003249791	0.169668176
7.31	L A C FIRE-FFW	0.007121670	0.7122%	0.018793832	0.000133843	0.000000000	0.007121670
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001697900	0.1698%	0.018793832	0.000031910	-0.000031910	0.001665990
30.70	LA CO FLOOD CONTROL MAINT	0.009608754	0.9609%	0.018793832	0.000180585	-0.000180585	0.009428169
67.15	CO SANIT DIST NO 28 OPERATING	0.000000000	0.0000%	0.018793832	0.000000000	0.000000000	0.000000000
185.01	CITY-LA CANADA-F TD #1	0.067054345	6.7054%	0.018793832	0.001260208	0.000000000	0.067054345
355.05	FOOTHILL MUNICIPAL WATER DIST	0.000257708	0.0258%	0.018793832	0.000004843	-0.000004843	0.000252865
360.15	FOOTHILL MUN W DIST IMP DIST # 3	0.000318716	0.0319%	0.018793832	0.000005990	-0.000005990	0.000312726
400.00	EDUCATIONAL REV AUGMENTATION FD	0.065769826	6.5770%	0.018793832	0.001236067	Exempt	0.065769826
400.01	EDUCATIONAL AUG FD IMPOUND	0.132863873	13.2864%	0.018793832	0.002497021	Exempt	0.132863873
400.15	COUNTY SCHOOL SERVICES	0.001394734	0.1395%	0.018793832	0.000026212	Exempt	0.001394734
400.21	CHILDREN'S INSTIL TUITION FUND	0.002768059	0.2768%	0.018793832	0.000052022	Exempt	0.002768059
812.04	PASADENA AREA COMMUNITY COLLEGE	0.035539555	3.5540%	0.018793832	0.000667924	Exempt	0.035539555
880.03	LA CANADA UNIFIED SCHOOL DIST	0.230224531	23.0225%	0.018793832	0.004326801	Exempt	0.230224531
880.06	CO.SCH.SERV.FD.- LA CANADA	0.009028108	0.9028%	0.018793832	0.000169673	Exempt	0.009028108
880.07	DEV CTR HDCPD MINOR LA CANADA	0.000262350	0.0262%	0.018793832	0.000004931	Exempt	0.000262350
341.01	La Cañada Irrigation District	0.000000000	0.0000%	0.018793832	0.000000000	0.000000000	0.008552972
Total		1.000000000	100.0000%	0.018793832	0.018793832	-0.008552972	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average lighting district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.